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**UNITED STATES BANKRUPTCY COURT  
SOUTHERN DISTRICT OF NEW YORK**

**In re:** : **Chapter 11**  
**DELTA AIR LINES, INC. et al.,** : **Case No. 05-17923 (ASH)**  
**Debtors.** : **(Jointly Administered)**

**APPELLEES' COUNTER-DESIGNATION OF ITEMS  
FOR INCLUSION IN RECORD ON APPEAL**

Pursuant to Rule 8006 of the Federal Rules of Bankruptcy Procedure, Appellees Delta Air Lines, Inc. (“**Delta**”), through its undersigned counsel, hereby designates the following items to be included in the record on appeal in connection with the appeal by AT&T Credit Holdings, Inc. from the Order entered on February 7, 2008, sustaining TIA/SLV Objection 3 and Objection 5I: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by AT&T and the Bank of New York for Tax Indemnities and Stipulated Loss Values with Respect to Aircraft Tail Numbers N131DN, N178DN, N660DL, N962DL, N963DL, N964DL and N965DL:

1. TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket. No. 4627].

2. TIA/SLV Objection 2: Objection By Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4628].

3. Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4822].

4. Affidavit of David B. Gebler In Support Of Response Of DFO Partnership To TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and The Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 4823].

5. Affidavit of Timothy C. Glenn in Support of Response of DFO Partnership to TIA/SLV Objection 1: Objection by Delta Airlines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims filed by DFO Partnership and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5231].

6. Response of the Verizon Owner Participants as Amicus Curiae Pursuant to 11 U.S.C. Section 1109(B) to Debtors TIA/SLV Objections 1 through 4 [Docket No. 5345].

7. Exhibits A through D to Affidavit of David B. Gebler in Support of Response by DFO Partnership to TIA/SLV Objection 1: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by DFO Partnership and The Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5347].

8. Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection By Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5357].

9. Declaration of Karen Stevens in Support of The Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection By Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5360].

10. First Amended Affidavit Of David B. Gebler In Support Of Response Of DFO Partnership To TIA/SLV Objection 1 [Docket No. 5362].

11. Certain Exhibits to the Declaration of Karen Stevens in Support of the Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5389].

12. Response of The Bank of New York, As Indenture Trustee, To TIA/SLV Objection 2: Objection By Delta Air Lines, Inc. and The Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5406].

13. Declaration of Michael J. Edelman in Support of Response of Strategic Value Partners, LLC to TIA/SLV Objection 1 [Docket No. 5453].

14. Declaration of Michael J. Edelman in Support of Response of Strategic Value Partners, LLC to TIA/SLV Objection 2 [Docket No. 5454].

15. Reply in Support of Debtors' TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5456].

16. TIA/SLV Objection 1: Reply Memorandum of Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors [Docket No. 5458].

17. Declaration of Lisa Hill Fenning in Support of the Response of The Northwestern Mutual Life Insurance Company to TIA/SLV Objection 2: Objection by Delta Air Lines, Inc. and the Official Committee of Unsecured Creditors to Certain Claims Filed by Northwestern Mutual Life Insurance Company and the Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 5475].

18. Supplement to the Response of the Verizon Owner Participants as Amicus Curiae Pursuant to 11 U.S.C. Section 1109(B) to Debtors TIA/SLV Objections 1 through 4 [Docket No. 5609].

19. Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated April 25, 2007 [Docket No. 5998].

20. Order confirming Debtors' Joint Plan of Reorganization under Chapter 11 of the Bankruptcy Code, dated April 25, 2007 [Docket No. 5998].

21. Order with Respect to TIA/SLV Objection 2 [Docket No. 6467].

22. Agenda Letter Re: Omnibus Hearing Scheduled for August 20, 2007 at 2:30 P.M. [Docket No. 6613].

23. Motion of the Verizon Owner Participants to Intervene as a Party to Debtors TIA/SLV Objection 3 [Docket No. 6615].

24. Notice of Motion of the Verizon Owner Participants to Intervene as a Party to Debtors' TIA/SLV Objection 3 [Docket No. 6648].

25. Notice of Motion of the Verizon Owner Participants to Intervene as a Party to Debtors TIA/SLV Objection 3 [Docket No. 6649].

26. Notice of Designation of Test Case Objections [Docket No. 6657].

27. Objection of Delta Airlines, Inc. to Motion of the Verizon Owner Participants to Intervene as a Party to Debtors TIA/SLV Objection 3 [Docket No. 6666].

28. Transcript Of Hearing Held On September 7, 2007 At 9:27 AM, Re: Motion Of The Verizon Owner Participants To Intervene As A Party To Debtors TIA/SLV Objection No. 3; Objection By Delta Air Lines, Inc. And The Post-Effective Date Committee To Certain Claims Asserted By Lone Star Air Partners, LLC For Tax Indemnities With Respect To Aircraft N636DL, N367DL And N638DL [Docket No. 6686].

29. Substitute TIA/SLV Objection 3: Objection by Delta Air Lines, Inc. to Certain Claims Asserted by Bell Atlantic Tricon Leasing Corporation, NCC Golf Company, NCC Key Company, NCC Charlie Company and The Bank Of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 6691].

30. Response of Bank of New York, as Indenture Trustee, To Substitute TIA/SLV Objection 3 [Docket No. 6815].

31. Response of Bell Atlantic Tricon Leasing Corporation, NCC Golf Company, NCC Key Company and NCC Charlie Company to Substitute TIA/SLV Objection 3: Objection by Delta Air Lines, Inc. to Certain Claims Asserted by Bell Atlantic Tricon Leasing Corporation, NCC Golf Company, NCC Key Company, NCC Charlie Company and The Bank of New York for Tax Indemnities and Stipulated Loss Values [Docket No. 6819].

32. Response of Varde Investment Partners, L.P. to Substitute TIA/SLV Objection 3 [Docket No. 6824].

33. Declaration of Joshua Dorchak in Support of Response of Bank of New York, as Indenture Trustee, to Substitute TIA/SLV Objection 3 [Docket No. 6826].

34. Substitute TIA/SLV Objection 3: Reply Memorandum of Delta Air Lines, Inc. [Docket No. 6882].

35. Statement and Reservation of Right of Essex House Condominium Corporation and Marriott International, Inc. With Respect To Substitute TIA/SLV Objection 3 [Docket No. 6899].

36. Agenda Letter Re: Hearing Scheduled for November 13, 2007 at 2:30 P.M. [Docket No. 6919].

37. Declaration of Michael J. Edelman in Support Varde Response to Substitute TIA/SLV Objection [Docket No. 6923].

38. Order with Respect to Substitute TIA/SLV Objection 3 [Docket No. 7048].

39. Notice of Appeal of AT& T Credit Holdings, Inc. of Order on TIA/SLV Objection 5I [Docket No. 7053].

40. Notice of Appeal on behalf of Bell Atlantic Tricon Leasing Corporation, NCC Charlie Company, NCC Golf Company, NCC Key Company [Docket No. 7062].

Dated: New York, New York  
March 3, 2008

Respectfully submitted,  
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